



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 13, 2023

Brad Rogers  
Chief Executive Officer  
Red White & Bloom Brands Inc.  
8810 Jane St, 2nd Floor  
Concord, ON Canada L4K 2M9

**Re: Red White & Bloom Brands Inc.**  
**20-F filed September 15, 2021**  
**File No. 000-55992**

Dear Brad Rogers:

We issued comments on the above captioned filing on September 21, 2021. On October 31, 2022, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Sharon Blume, Accounting Branch Chief, at 202-551-3474 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance